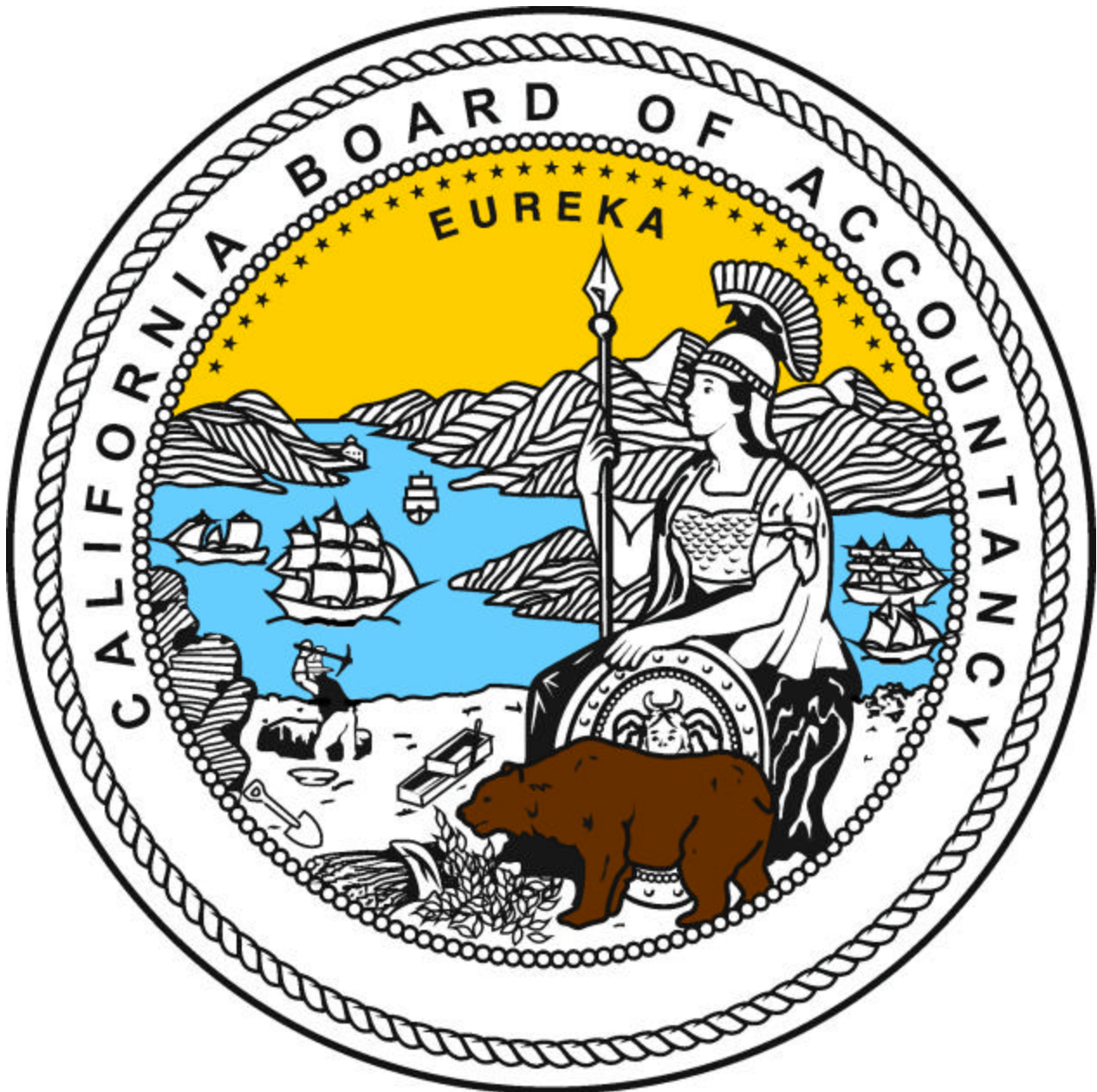


# UNIFORM CPA EXAMINATION HANDBOOK

## First-time Applicants



**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250

SACRAMENTO, CA 95815-3832

TELEPHONE: (916) 263-3680

FACSIMILE: (916) 263-3675

WEB ADDRESS: <http://www.dca.ca.gov/cba>

# CPA Exam Application

## Qualification Checklist for First-time Applicants

Due to the high volume of California applicants applying for the Uniform CPA Examination (CPA Exam), the processing of initial qualification applications typically takes eight to twelve weeks.

Submission of a fully completed application, appropriate fee, and all required documentation is mandatory. The CPA Exam Application Qualification Checklist below is provided to assist in the submission of a complete application.

Please visit the California Board of Accountancy's Web site for information regarding verification of receipt of fully completed application, fee, and educational documents.

Most educational institutions and foreign credentials evaluation services require at least one to three weeks to properly process and mail official copies of transcripts or evaluations. To ensure the timely processing of your application, the Board highly recommends that all educational documents be requested at least one month prior to the submission of your application.

Depending upon how the educational requirements are fulfilled, have the following educational documents mailed directly to the Board from the appropriate educational institution or Board-approved foreign credentials evaluation service.

- ☐ Transcripts from all U.S. colleges or universities attended.  
and / or
- ☐ Evaluation of foreign credentials.

### **To Apply for the CPA Exam, please complete the following steps:**

- ☐ Create your personal Client Account via the Board's Web site.
- ☐ Complete your application using your Client Account.
- ☐ Mail signed Application Remittance Form and payment to the Board.

Once qualified, you will be sent an approval notification from the Board. The approval authorizes you to select desired exam section(s) by submitting (online) your request for an Authorization to Test (ATT).

**ATTENTION RECENT GRADUATES:** All required coursework and degree conferral must be shown on official transcripts and/or evaluations. Prior to requesting official transcript(s), please confirm with your school that all required information has been posted.

Detailed information related to the Uniform CPA Examination is contained in the **Candidate Bulletin – Information for Applicants**, accessible online at [www.cpa-exam.org](http://www.cpa-exam.org).

# TABLE OF CONTENTS

<b>GENERAL COMPUTER-BASED TESTING (CBT) INFORMATION .....</b>	<b>1</b>
Name and Address Change.....	1
Application Status Check - Online only.....	1
<b>CPA EXAM APPLICATION AND EXAMINATION PROCESS .....</b>	<b>1</b>
<b>MEET EDUCATIONAL REQUIREMENTS (Step 1).....</b>	<b>3</b>
General Education Requirements .....	3
Examination Educational Requirements .....	4
Core Course Requirement .....	4
Recognized Schools .....	5
Foreign Education.....	6
Board-Approved Credentials Evaluation Services.....	6
Transfer of CPA Exam Grades .....	7
<b>CREATE PERSONAL CLIENT ACCOUNT &amp; SUBMIT APPLICATION</b>	
<b>REMITTANCE FORM (Steps 2 &amp; 3).....</b>	<b>7</b>
Social Security Number Advisory Statement .....	7
<b>PAYMENT OF FEE TO THE BOARD (Step 4) .....</b>	<b>8</b>
Fee Payable to the California Board of Accountancy.....	8
Returned Checks.....	9
Deficient Applications .....	9
<b>SPECIAL ACCOMMODATIONS.....</b>	<b>9</b>
Americans with Disabilities Act (ADA).....	9
Consideration of Medical Needs .....	10
<b>CPA EXAM SECTION SELECTION (Step 5).....</b>	<b>10</b>
Computer-based Test Format.....	10
<b>PAYMENT TO NASBA AND ISSUANCE OF NOTICE TO SCHEDULE (Steps 6 ,7, &amp; 8) .....</b>	<b>11</b>
Estimated Section Fees to be Paid Directly to NASBA .....	11
<b>SCHEDULING CPA EXAM SECTIONS WITH PROMETRIC (Step 9).....</b>	<b>11</b>
Testing Windows.....	12
Prometric Testing Centers .....	12
<b>TAKING THE CPA EXAM AT PROMETRIC (Step 10).....</b>	<b>12</b>
Personal Items at the Testing Center.....	12
Nondisclosed CPA Exam .....	13
Subversion of the CPA Exam.....	13
<b>RECEIVING CPA EXAM GRADES AND CREDIT STATUS (Step 11).....</b>	<b>14</b>
Grade Report .....	14
Credit Status .....	14
Grade Re-Score .....	15
<b>APPEAL POLICY .....</b>	<b>15</b>
<b>GLOSSARY OF TERMS .....</b>	<b>16</b>
<b>TELEPHONE NUMBERS / CONTACT INFORMATION.....</b>	<b>17</b>
California Board of Accountancy (CBA) .....	17
American Institute of Certified Public Accountants (AICPA).....	17
National Association of State Boards of Accountancy (NASBA) .....	17
Uniform CPA Exam Web Site .....	17
Prometric .....	17

The California Board of Accountancy (Board), within the Department of Consumer Affairs, is responsible for examining and licensing Certified Public Accountants (CPA) and for enforcing the state laws regulating the practice of public accountancy. The Board is a state regulatory agency and is not part of the American Institute of Certified Public Accountants (AICPA) or any other professional society.

These pages contain the current requirements for Uniform Certified Public Accountant Examination (CPA Exam) applicants planning to take the exam as California candidates.

## **GENERAL COMPUTER-BASED TESTING (CBT) INFORMATION**

The Computer-Based Testing (CBT) format has replaced the paper-and-pencil based CPA Exam. Application final filing dates have been eliminated, allowing applicants meeting all of the educational requirements to apply at any time. For faster application processing, it is recommended that applicants apply on-line at [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba). However, paper applications may be obtained by writing, telephoning, e-mailing, or sending a facsimile request to the Board office. (See page 17.)

### **Name and Address Change**

The Board must be notified of all name and address changes. Changes may be made online by accessing and modifying Client Account information. Name and address change forms may also be obtained on the Board's Web site at [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba) or by calling the Board's Examination Unit at (916) 263-3953 or 263-3958.

Failure to keep name and address information current will result in delays in application processing and grade notification. Additionally, discrepancies in name information will result in denial of admittance to the testing center.

### **Application Status Check – Online only**

Given the high volume of applications received by the Board, application status information is **only** available online. Applicants may check the status of their applications on the Board's Web site.

## **CPA EXAM APPLICATION AND EXAMINATION PROCESS**

**First-time Applicants** – The following information is being provided for applicants who are applying and qualifying to be California CPA Exam candidates for the first time.

# UNIFORM CPA EXAMINATION

STEPS – Application And Examination Process		
Board	<b>1</b>	<b>Meet Requirements &amp; Submit Educational Documents to CA Board</b> Refer to pages 3 – 5.
Board	<b>2</b>	<b>Create Client Account and Obtain Password from CA Board</b> Refer to page 7.
Board	<b>3</b>	<b>Complete Application – Using Client Account</b> Refer to page 7.
Board	<b>4</b>	<b>Submit Signed Application Remittance Form and Fee to CA Board</b> Refer to page 8.
Board	<b>5</b>	<b>Receive CA Board Approval and Select Exam Section(s)</b> Refer to page 10.
NASBA	<b>6</b>	<b>Receive Payment Coupon from NASBA</b> Refer to page 11.
NASBA	<b>7</b>	<b>Pay NASBA Exam Section Fee(s)</b> Refer to page 11.
NASBA	<b>8</b>	<b>Receive Notice to Schedule from NASBA</b> Refer to page 11.
Prometric	<b>9</b>	<b>Schedule with Prometric</b> Refer to pages 11 – 12.
Prometric	<b>10</b>	<b>Take CPA Exam at Prometric Testing Center</b> Refer to pages 12 – 13.
Board	<b>11</b>	<b>Receive Grade Report from CA Board</b> Refer to page 14.

## MEET EDUCATIONAL REQUIREMENTS (Step 1)

It is the applicant's responsibility to determine that all educational requirements have been met prior to applying for the CPA Exam. For California candidates, degree conferral and all courses related to meeting the CPA Exam's educational requirements must be completed and documented on official transcripts, prior to submission of the application.

Previously submitted official transcript(s) and/or Board-approved foreign academic credentials evaluation(s) remain on file, and do not need to be resubmitted to the Board. Unless previously provided to the Board, applicants must arrange for all official documents detailing completion of all educational requirements to be submitted directly to the Board from the institution or Board-approved foreign credentials evaluation service. Most college and university transcripts only indicate the total transfer units accepted and do not list the titles of the individual courses. Therefore, applicants must ensure that each educational institution attended provides the Board with official transcripts. Transcripts must be mailed to:

**California Board of Accountancy  
Examination Unit  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832**

Educational documents submitted with the Application Remittance Form and/or with the fee will not be accepted. The Board highly recommends that any additional educational documents be submitted to the Board **prior** to applying for the CPA Exam.

**Please Note:** Most colleges and universities take two to six months to post degrees on official transcripts, and ten to fifteen days to process requests for official transcripts. Foreign credentials evaluation services take from three to six weeks to provide evaluation reports.

### General Education Requirements

Beginning in 2004, applicants seeking initial qualification will no longer select a Pathway when applying for the examination. Applicants must meet the examination education requirements at the time that they apply for the examination.

**Only** when applying for **licensure** in California will applicants select either Pathway 1 or Pathway 2. At that time, applicants must demonstrate they meet the licensure education and experience requirements for their chosen Pathway.

EXAMINATION	Pathway 1 (Section 5092) – Pathway 2 (Section 5093)
Education Requirement	<ul style="list-style-type: none"><li>▪ Baccalaureate degree.</li><li>▪ 24 semester units of accounting.</li><li>▪ 24 semester units of business-related subjects.</li></ul>

LICENSURE	Pathway 1	Pathway 2
<b>Education Requirement</b>	<ul style="list-style-type: none"> <li>Same as Examination.</li> </ul>	<ul style="list-style-type: none"> <li>Same as Examination. <i>Plus</i></li> <li>Overall total of 150 semester hours.</li> </ul>
<b>Experience Requirement</b>	<ul style="list-style-type: none"> <li>Two years of general experience, which may include 500+ attest hours for those who want to sign attest reports.</li> </ul>	<ul style="list-style-type: none"> <li>One year of general experience, which may include 500+ attest hours for those who want to sign attest reports.</li> </ul>

## Examination Educational Requirements

For admission to the CPA Exam, applicants must arrange for the submission of acceptable documentation detailing the completion of one of the following educational requirements in accordance with the California Code of Regulations, Title 16, Division I, Article 2, Section 9.2:

### Alternative 1

Baccalaureate or higher degree from a degree-granting college or university accredited by a U.S. regional institutional accrediting agency or a national accrediting agency (see page 5) with a core course requirement as indicated below. Courses earned in quarter units must be multiplied by a factor of 2/3 to convert to semester units. Transcripts detailing completion of all required courses and conferral of the degree must be sent directly to the Board from the college(s) or university.

### Alternative 2

The equivalent of **Alternative 1** at a foreign college or university. Foreign degrees must be evaluated by a Board-approved foreign credentials evaluation service. Please read the section, "Foreign Education" (see pages 6 – 7). An evaluation detailing completion of all required courses and conferral of the equivalent of a U.S. baccalaureate or higher degree must be sent directly to the Board from a Board-approved foreign credentials evaluation service.

## Core Course Requirement

The core course requirement consists of 24 semester units of business-related subjects and 24 semester units in accounting subjects. Courses in excess of the required 24 semester units of accounting may be counted toward the business-related subjects unit requirement. Courses may be completed in any of the subjects listed below. Courses earned in quarter units must be multiplied by a factor of 2/3 to convert to semester units.

### Accounting subjects include:

- Accounting.
- Auditing.
- External or Internal Reporting.
- Financial Reporting.
- Financial Statement Analysis.
- Taxation.

### Business-related subjects include:

- Business Administration.
- Business Communications.
- Business Law.
- Business Management.
- Business Related Law Courses offered by an accredited law school.
- Computer Science/Information Systems.
- Economics.
- Finance, e.g. Financial Management.
- Marketing.
- Mathematics.
- Statistics.

In addition to those subjects already listed, accounting courses include, but are not limited to courses in Assurance, Attestation, Bookkeeping, Cost (Cost Analysis, Costing), Peachtree, Quickbooks, and CPA Review courses taken at a recognized school (see below).

All required coursework and degree(s) conferred must be shown on official transcripts and/or evaluations. Prior to requesting official transcript(s), please confirm with your school that all required information has been posted.

The Board will not discuss coursework over the telephone or via e-mail without a current application on file. Coursework will be reviewed only after the Board has received an Application Remittance Form with appropriate fee. If an applicant has difficulty determining whether a course is considered accounting or business-related, the Board recommends that the applicant send a course description or syllabus with the Application Remittance Form. In some instances it may be helpful to request a letter from the school that indicates how the course units are applied by the school (for example, unit credit is given toward either accounting, finance, business, or other departmental requirements).

## Recognized Schools

The Board accepts **only** courses from degree-granting colleges and universities, or other institutions of learning that are recognized by a U.S. **regional institutional accrediting agency** or a **national accrediting agency**. The Board also accepts extension programs and correspondence courses from these accredited colleges and universities.

### U.S. Regional Institutional Accrediting Agencies

- **Middle States** Assn. of Colleges and Schools.  
Web site: [www.msache.org](http://www.msache.org)
- **North Central** Assn. of Colleges and Schools.  
Web site: [www.ncahigherlearningcommission.org](http://www.ncahigherlearningcommission.org)
- **Southern** Assn. of Colleges and Schools.  
Web site: [www.sacs.org](http://www.sacs.org)
- **New England** Assn. of Schools & Colleges.  
Web site: [www.neasc.org](http://www.neasc.org)
- **Northwest** Assn. of Schools and Colleges.  
Web site: [www.nwccu.org](http://www.nwccu.org)
- **Western** Assn. of Schools and Colleges.  
Web site: [www.wascweb.org](http://www.wascweb.org)

### National Accrediting Agencies

A complete list of **National Accrediting Agencies** is available at [www.ed.gov](http://www.ed.gov).

**NOTE:** Although most transcripts include accreditation information, applicants who are unsure if a college or university is accredited should contact the appropriate college or university directly.



## Foreign Education

Applicants who attended or graduated from foreign schools may satisfy the CPA Exam education requirements based upon an evaluation of foreign transcripts by any of the Board-approved foreign credentials evaluation services listed below. It is the applicant's responsibility to ensure the timely submission of the evaluation. Official evaluations must be mailed to the Board directly from the foreign credentials evaluation service. The transcript evaluation must show a course-by-course breakdown. Evaluations mailed with the Application Remittance Form will be returned, unreviewed, to the applicant.

**NOTE:** Foreign credentials evaluation services do NOT evaluate transcripts from U.S. schools, nor do they forward them to the Board. All transcripts from U.S. schools must be sent directly to the Board by the school.

### Board-Approved Credentials Evaluation Services

#### **Academic Credentials Evaluation Institute, Inc.**

P.O. Box 6908  
Beverly Hills, CA 90212  
Phone: (310) 275-3530 Fax: (310) 275-3528  
US ONLY: (800) 234-1597  
E-mail: [acei@acei1.com](mailto:acei@acei1.com)  
Web site: [www.acei1.com](http://www.acei1.com)

#### **Academic and Professional International Evaluation, Inc.**

P.O. Box 5787  
Los Alamitos, CA 90721-5787  
Phone: (562) 594-6498 Fax: (562) 594-8498  
E-mail: [apie@email.msn.com](mailto:apie@email.msn.com)  
Web site: [www.apie.org](http://www.apie.org)

#### **American Education Research Corporation, Inc.**

P.O. Box 996  
West Covina, CA 91793-0996  
Phone: (626) 339-4404; Fax: (626) 339-9081  
E-mail: [aerc@cyberg8t.com](mailto:aerc@cyberg8t.com)  
Web site: [www.aerc-eval.com](http://www.aerc-eval.com)

#### **Center for Applied Research, Evaluation and Educations, Inc.**

P.O. Box 20348  
Long Beach, CA 90801-3348  
Phone: (562) 430-1105 Fax: (562) 430-8215;  
E-mail: [evalcaree@earthlink.net](mailto:evalcaree@earthlink.net)

#### **Foreign Educational Document Services**

P.O. Box 4091  
Stockton, CA 95204  
Phone: (209) 948-6589; Fax: (209) 937-0717

#### **Global Education Group, Inc.**

1650 Alton Road  
Miami Beach, FL 33139  
Phone: (305) 534-8745 Fax: (305) 534-3487  
E-mail: [global@globaledu.com](mailto:global@globaledu.com)  
Web site: [www.globaledu.com](http://www.globaledu.com)

#### **Global Services Associates**

2554 Lincoln Boulevard #445  
Marina del Rey, CA 90291-5082  
Phone: (310) 828-5709 Fax: (310) 828-5709  
E-mail: [info@globaleval.org](mailto:info@globaleval.org)  
Web site: [www.globaleval.org](http://www.globaleval.org)

#### **International Education Research Foundation, Inc.**

P.O. Box 3665  
Culver City, CA 90231-3665  
Phone: (310) 258-9451 Fax: (310) 342-7086  
E-mail: [info@ierf.org](mailto:info@ierf.org)  
Web site: [www.ierf.org](http://www.ierf.org)

## **Board-Approved Credentials Evaluation Services (continued)**

### **Educational Credential Evaluators, Inc.**

P.O. Box 514070  
Milwaukee, WI 53203-3470  
Phone: (414) 289-3400 Fax: (414) 289-3411  
E-mail: [eval@ece.org](mailto:eval@ece.org)  
Web site: [www.ece.org](http://www.ece.org)

### **Josef Silny & Associates**

P.O. Box 248233  
Coral Gables, FL 33124  
Phone: (305) 273-1616 Fax: (305) 273-1338  
E-mail: [info@jsilny.com](mailto:info@jsilny.com)  
Web site: [www.jsilny.com](http://www.jsilny.com)

### **Educational Records Evaluation Service**

601 University Avenue, Suite 127  
Sacramento, CA 95825-8309  
Phone: (916) 921-0790 Fax: (916) 921-0793  
E-mail: [edu@eres.com](mailto:edu@eres.com)  
Web site: [www.eres.com](http://www.eres.com)

### **World Education Services, Inc.**

P.O. Box 5087  
Bowling Green Station  
New York, NY 10274-5087  
Phone: (212) 966-6311 Fax: (212) 739-6139  
E-mail: [info@wes.org](mailto:info@wes.org)  
Web site: [www.wes.org](http://www.wes.org)

## **Transfer of CPA Exam Grades**

If an applicant has taken the CPA Exam in another state or jurisdiction and established credit status, it is the applicant's responsibility to have the grades transferred to California. Transferred grades must be mailed directly from the other board to the California Board of Accountancy. The applicant must have met California's educational requirements at the time the applicant initially applied and qualified for the CPA Exam in the other state or other jurisdiction.

## **CREATE PERSONAL CLIENT ACCOUNT & SUBMIT APPLICATION REMITTANCE FORM (Steps 2 & 3)**

### **STEP 2**

Go online to [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba) and create a Client Account. You will be sent a confirmation e-mail that will provide you with a password. The confirming e-mail will be sent in one to two days. This password will give you further access to your Client Account and enable you to initiate a CPA Exam Application. You must be able to receive this e-mail to continue with the application process. Paper applications will be provided upon request. (See page 17.)

### **STEP 3**

Once you receive the confirmation e-mail and password, you may apply online for the CPA Exam by completing all of the Client Account information and by submitting the Application Remittance Form. Proceed to Step 4. (Applicants may apply at any time.)

## **Social Security Number Advisory Statement**

Applicants are advised that they may take the CPA Exam without providing a U.S. Social Security Number (SSN). However, applicants have the option of providing the Board with their SSN, which will be included in the Authorization to Test (ATT) request transmitted to NASBA.

The SSN will be utilized by NASBA in establishing a national candidate database to ensure the security and integrity of the exam.

An additional fee may be imposed by NASBA for candidates not providing a SSN. For additional information, please contact NASBA. (See page 17.)

Pursuant to Section 30 of the Business and Professions Code, prior to the issuance of a **CPA LICENSE**, applicants are required to provide their SSN.

## **PAYMENT OF FEE TO THE BOARD (Step 4)**

Submit to the Board your signed Application Remittance Form with the initial application fee (\$100). The Board accepts only checks or money orders drawn on U.S.-affiliated banks. Make checks payable to the California Board of Accountancy. You cannot proceed beyond this step until receiving approval of your application from the Board. Mail usually takes one to three weeks to arrive at the Board, depending upon mail service in the U.S. or mail service from outside the U.S. To expedite delivery, you may wish to use a company that guarantees a delivery date and tracks the item.

### **Fee Payable to the California Board of Accountancy**

Initial Application/Qualification Fee (non-refundable).....\$100  
(Applicant who is qualifying to sit for the CPA Exam as a California candidate for the first time.)

**NOTE:** The Board accepts only checks issued by a U.S.-affiliated bank with the Federal Reserve Bank account number printed on the check. The following is an example of an acceptable check.

<b>National Bank for Development</b>		<b>Check No. 0285</b>	
		<b>Date:</b> <u>4 July 2004</u>	
<b>Pay to the Order of:</b> <u>California Board of Accountancy</u>			
<b>The Sum of:</b> <u>One Hundred US dollars only *****</u> <b>\$100.00</b>			
<b>Drawn on:</b>			
Anywhere Bank			
000 Main Street			
New York, NY 00000-0000			
		<b>Signature:</b> <u>John D. Smith</u>	
<b>I: 0000000000 I: 0000</b>		<b>0</b>	<b>0000 II' 0000000000</b>

The preprinted Federal Reserve Bank information must also be included.

## Returned Checks

If an applicant's check is returned by the bank, the applicant is responsible for the entire Application/Qualification Fee. The fee will be assessed immediately upon discovery of a stop payment or a returned check. In addition, the applicant will be charged a \$10 fee for checks returned due to insufficient funds. **Subsequent applications will be rejected and any pending grades will not be released until all fees have been paid in full.**

## Deficient Applications

Applicants who receive a Deficiency Notice from the Board will have one year from date of notification to correct any deficiencies listed. After one year, the application will be deemed abandoned and the application fee will be forfeited. Applicants who receive a deficiency notice and believe that the deficiency cited was in error should contact the Board's Examination Unit. The most common deficiencies include:

### Fee Deficiencies

- Fee not included with the Application Remittance Form.
- Fee amount insufficient.
- Unacceptable check from foreign country.

### Educational Deficiencies

- Does not meet educational requirements.
- Degree and/or completed coursework not posted to transcript.
- Transferred courses not individually listed on transcript.
- Missing transcripts – transcript not received by the Board.
- Transcript or evaluation included with the Application Remittance Form or mailed to Board by the applicant rather than directly from the educational institution or evaluation service.

## SPECIAL ACCOMMODATIONS

### Americans with Disabilities Act (ADA)

The California Board of Accountancy does not discriminate on the basis of disability in employment or in the admission and access to its programs and activities. The Board complies with Title II of the Americans with Disabilities Act. The Board may make reasonable accommodations for those who have or require special needs.

CPA Exam applicants who require such accommodations should inform the Board by completing the accommodation section of the Client Account (online), completing the Request for Accommodation of Disabilities Form, and submitting the required documentation.

The Request for Accommodation of Disabilities Form is available online at [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba) or by telephoning the Board office at (916) 263-3953. Applicants requiring reasonable accommodations are encouraged to immediately contact the Board.

All requests for accommodations require prior approval. Therefore, all requests must include the required documentation and must be submitted with the Application Remittance Form and payment. **Requests for accommodations made at the testing center cannot be granted.**

## Consideration of Medical Needs

The California Board of Accountancy makes an effort to provide consideration of an applicant's medical needs. CPA Exam applicants, who require special consideration for medical needs such as food, water, medication, or other provisions must complete a Medical Consideration Request Form.

The Medical Consideration Request Form is available online at [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba) or by telephoning the Board office at (916) 263-3953. Applicants requiring consideration of medical needs are encouraged to immediately contact the Board.

All requests for accommodations require prior approval. Therefore, all requests must include the required documentation and must be submitted with the Application Remittance Form and payment. **Requests for accommodations made at the testing center cannot be granted.**

## CPA EXAM SECTION SELECTION (Step 5)

Upon receipt of notification of approval, you are authorized to go online and select the examination section(s) you will be taking. This initiates an Authorization to Test (ATT) that is transmitted to the National Association of State Boards of Accountancy (NASBA).

Selecting the exam sections is part of the application process. If you do not complete the application process by selecting at least one exam section within one year of the approval date, your application will be considered abandoned, and the fee paid will be forfeited. If your application is abandoned, you must reapply, beginning with Step 3. The initial application qualification process takes approximately eight to twelve weeks to complete.

## Computer-Based Test Format

The CPA Exam consists of four subjects:

<b>Auditing &amp; Attestation</b> – AUD (4.5 Hours)	<b>Financial Accounting &amp; Reporting</b> – FAR (4 Hours)
<b>Regulation</b> – REG (3 Hours)	<b>Business Environment &amp; Concepts</b> – BEC (2.5 Hours)

For additional information on exam structure and content visit the Uniform CPA Exam Web site at [www.cpa-exam.org](http://www.cpa-exam.org). The Board does not provide study aids for the computer-based CPA Exam.

## **PAYMENT TO NASBA AND ISSUANCE OF NOTICE TO SCHEDULE (Steps 6 ,7, & 8)**

### **STEP 6**

Once NASBA accepts the ATT, you will be sent a Payment Coupon that provides you with detailed payment information. The Payment Coupon will be sent by NASBA within approximately seven working days after ATT approval. You will have 90 days from the date NASBA accepts your ATT in which to remit the appropriate payment. If after 90 days, no payment has been received by NASBA, the application is forfeited. Once your application is forfeited, you must reapply.

### **STEP 7**

Pay NASBA the required exam section fees. Your method of payment will dictate processing time. Payment may be submitted via mail, over the telephone, online by providing credit card information, or by check. You cannot proceed to Step 9 until you receive a Notice to Schedule (NTS) from NASBA.

### **STEP 8**

Once payment is received by NASBA, you will be sent a NTS. The NTS will be sent by NASBA approximately seven working days after receipt of payment. Upon receipt of the NTS you may proceed to Step 9. You will have nine months from the date of the NTS to take the approved section(s) of the examination. If you do not take the approved sections within the allotted time period, all fees paid (to the Board and to NASBA) will be forfeited. Once your fees are forfeited, you must reapply to the Board.

### **Estimated Section Fees to be Paid Directly to NASBA**

Auditing and Attestation (AUD).....	\$134.50
Financial Accounting and Reporting (FAR) .....	\$126.00
Regulation (REG).....	\$109.00
Business Environment and Concepts (BEC).....	<u>\$100.50</u>
<b>Total fees paid to NASBA for all four sections</b>	<b>\$470.00</b>

Once authorized to test, candidates will receive payment information from NASBA. Once the fees have been paid to NASBA, a Notice to Schedule (NTS) will be sent by NASBA to the candidate.

The Board has been informed that NASBA will not refund section fees. For additional information on payment of section fees, visit NASBA's Web site at [www.nasba.org](http://www.nasba.org).

## **SCHEDULING CPA EXAM SECTIONS WITH PROMETRIC (Step 9)**

Contact Prometric to schedule your examination date(s). You may only schedule the section(s) for which you have paid. Each section may be scheduled and taken independently of any other sections, and in any order; however, you cannot take one specific section more than once during each testing window. It is your responsibility to take the sections listed on

your NTS within the nine-month period. Once the NTS is received, you may contact Prometric at your convenience to schedule the examination to be taken within the nine-month period.

## Testing Windows

A testing window is a period during which the CPA Exam will be available. There are four testing windows in a calendar year. During each testing window the CPA Exam will be available for approximately 60 days. Any or all of the four sections of the exam may be scheduled and taken individually, and in any order. Candidates will not be allowed to retake a failed section within the same testing window.

### Projected Testing Windows Beginning April 2004

WINDOW – 1		WINDOW – 2		WINDOW – 3	
Testing Available April-May	<b>June Not Offered</b>	Testing Available July-August	<b>September Not Offered</b>	Testing Available October-November	<b>December Not Offered</b>

## Prometric Testing Centers

Prometric will administer the CPA Exam **only** at authorized CPA Exam testing centers in the United States, Guam, Puerto Rico, the Virgin Islands, and the District of Columbia. California candidates will be allowed to take the CPA Exam in any of the 54 jurisdictions offering the exam, on a space available basis. The test centers are normally open six days a week.

Updated Prometric Center information will be available after January 2004 at the Prometric Web site located at: [www.prometric.com/cpa](http://www.prometric.com/cpa).

Upon receipt of a Notice to Schedule (NTS) from NASBA, a candidate will be authorized to contact Prometric to schedule a specific testing date and time.

## TAKING THE CPA EXAM AT PROMETRIC (Step 10)

Take your scheduled sections at a Prometric site that offers the CPA Exam. Sites are **only** located in the United States, the District of Columbia, Guam, Puerto Rico, and the Virgin Islands. You **must** test for selected exam sections within nine months from issuance of NTS.

## Personal Items at the Testing Center

### The only items allowed in the Testing Room are:

- Two forms of valid identification (ID) as determined by Prometric. At least one ID must include your photograph and signature. At the time you schedule your testing date and time, Prometric staff will provide candidates with information regarding acceptable ID.
- Test Center-provided materials.

There will be secured storage for personal items at the Testing Centers. When scheduling your testing date, you may want to inquire about the size of the storage locker available at the testing center.

**Possession or use of any unauthorized item in the CPA Exam room is ground for expulsion from the entire CPA Exam, forfeiture of grades, and/or may result in other Board action.**

Detailed information related to the Uniform CPA Examination is contained in the **Candidate Bulletin – Information for Applicants**, accessible online at [www.cpa-exam.org](http://www.cpa-exam.org).

## **Nondisclosed CPA Exam**

The CPA Exam is a nondisclosed exam. CPA Exam candidates are required to sign a statement of confidentiality before sitting for the examination. Candidates who violate confidentiality requirements are subject to administrative and criminal penalties, in addition to expulsion from the CPA Exam and forfeiture of grades.

## **Subversion of the CPA Exam**

Pursuant to the provisions of Section 123 of the Business and Professions Code, it is a misdemeanor for any person to engage in any conduct which subverts or attempts to subvert any licensing examination or the administration of an examination, including, but not limited to:

- Impersonating any examinee or having an impersonator take the CPA Exam on one's behalf.
- Communicating with another examinee during the administration of the CPA Exam.
- Copying answers from another examinee or permitting one's answers to be copied by another examinee.
- Having in one's possession notes, written or printed materials, or data of any kind, other than the exam materials distributed or authorized to be in one's possession during the CPA Exam.

The California Board of Accountancy is committed to maintaining the security and integrity of the CPA Exam process. The AICPA identifies unusual similarities in applicants' answers. The California Board of Accountancy investigates any reports of unusual similarities in answers reported by the AICPA.

Candidates found to have engaged in misconduct to subvert the security and integrity of the CPA Exam will be referred to the Board's Enforcement Division for investigation. In accordance with Sections 5110-5113 of the California Business and Professions Code, CPA Exam grades may be voided and these candidates may be denied admission to future CPA Exams. In addition, the Board will notify other states of any action taken under California Business and Professions Code Sections 5110-5113.



## RECEIVING CPA EXAM GRADES AND CREDIT STATUS (Step 11)

You will receive an exam grade report from the Board.

- Grades from testing in April and May should be available in July 2004.
- Grades from testing in July and August should be available in October 2004.
- Grades from testing in October and November should be available in January 2005.

### Grade Report

The CPA Exam is graded by the AICPA. Within 90 days after the exam, grade reports are sent to the Board. Grades will then be mailed to candidates. Additionally, candidates will have access to their grade history via their online personal Client Account.

**Grades are not released by telephone, e-mail, or facsimile.**

### Credit Status

COMPUTER-BASED TESTING	CREDIT STATUS PERIOD
<b>Exam Section(s) Passed During First Two Testing Windows*</b> (April through September 2004)	Retain credit for each section(s) passed for a period of 24 months from date earned.
<b>Exam Section(s) Passed During Subsequent Testing Windows*</b>	Retain credit for each section(s) passed for a period of 18 months from date earned.

\* See page 12 for Testing Window information.

Candidates transitioning paper-and-pencil credit earned as a candidate of another state or jurisdiction will retain such credit for a period of 18 months from commencement of CBT or number of attempts per section remaining under paper-and-pencil, whichever is exhausted first.

**NOTE:** The requirements to establish credit status vary among states. Failure to comply with another state's education or credit status policy may result in that state declining to accept a transfer of grades from the California Board of Accountancy. Applicants should contact the other state board for clarification of that board's grades transfer policy.

Credit status is no longer dependent on passing scores from two or more sections of the examination. Applicants who pass one section of the examination, with a score of 75 or higher, will receive credit status for that section. When an applicant has credit status for all four sections of the examination at the same time, the candidate has passed the examination.

## Grade Re-Score

The California Board of Accountancy does not provide a grade re-score service. However, candidates may contact NASBA regarding grade re-scoring. (See page 17)

## APPEAL POLICY

The first level of appeal, once submitted, will be reviewed by a Board Examination Analyst who will forward a recommendation to Board management for consideration. Board management decides first-level appeals.

### **To submit a first-level appeal, include the following:**

- Detailed description of the situation in writing.
- Any supporting documentation to be considered.
- A daytime telephone or message number.

The appeal should be mailed to the attention of the Examination Analyst. The candidate will be notified in writing of the outcome of the first-level appeal within 10 to 15 business days after the Board's receipt of the appeal.

If the candidate's first-level appeal is denied and the candidate wishes to appeal the decision, the candidate must file a second-level appeal within 24 months of the action being appealed or the mailing of the written first-level denial notification from the Board, whichever is later. A signed request for a second-level appeal shall be mailed or delivered to the Board office.

### **To submit a second-level appeal, a candidate must include the following:**

- Name, business address, and residence address.
- The action being appealed *and* the date of any written notification from the Board.
- A written summary of the basis for the appeal, including any information believed to have been given inadequate consideration by Board management.

The Board strictly adheres to the requirements of Section 49 of the Accountancy Regulations. The Board will consider only appeals based on information previously considered in the first-level appeal. A second-level appeal based on evidence or information not provided in the first-level appeal will be rejected by the Board and referred to the appropriate staff for consideration. If a candidate wishes to include additional evidence or information not previously submitted, the additional information must be submitted to the Examination Analyst for consideration under the first-level appeal process.

## GLOSSARY OF TERMS

<b>ADA</b> .....	<b>Americans with Disabilities Act</b>
<b>AICPA</b> .....	<b>American Institute of Certified Public Accountants</b>
<b>ATT</b> .....	<b>Authorization to Test</b> (The ATT is issued by the CBA to eligible candidates to take the CPA Exam.)
<b>CBA</b> .....	<b>California Board of Accountancy (Board)</b>
<b>CBT</b> .....	<b>Computer-Based Testing</b>
<b>Client Account</b> .....	<b>Online account established by applicant.</b> (Applicant must access Client Account to apply for the CPA Exam as a California candidate.)
<b>CPA Exam</b> .....	<b>Uniform Certified Public Accountant Examination</b> (Exam given in a computer-based format commencing in 2004.)
<b>NASBA</b> .....	<b>National Association of State Boards of Accountancy</b>
<b>NTS</b> .....	<b>Notice to Schedule</b> (NTS is sent to candidates by NASBA to enable the candidate to contact the testing center.)
<b>Prometric</b> .....	National testing centers where candidates will take the CPA Exam.
<b>Testing Window</b> .....	The CBT will be available up to six days a week during two out of every three months (quarters) throughout the year. This period is called a <b>Testing Window</b> .

## TELEPHONE NUMBERS / CONTACT INFORMATION

### California Board of Accountancy (CBA)

2000 Evergreen Street, Suite 250, Sacramento, CA 95815-3832

#### Exam Information

Telephone Numbers ..... (916) 263-3953  
(916) 263-3958

Fax Numbers ..... (916) 263-3677  
(916) 614-3253

E-mail Address ..... [examinfo@cba.ca.gov](mailto:examinfo@cba.ca.gov)

Web site Address ..... [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba)

#### Licensing Information

Telephone Number ..... (916) 263-3947

E-mail Address ..... [licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov)

### American Institute of Certified Public Accountants (AICPA)

Telephone Number ..... 1-888-777-7077

Web site Address ..... [www.aicpa.org](http://www.aicpa.org)

### National Association of State Boards of Accountancy (NASBA)

Telephone Number ..... (615) 880-4200

Web site Address ..... [www.nasba.org](http://www.nasba.org)

### Uniform CPA Exam Web Site

Web site Address ..... [www.cpa-exam.org](http://www.cpa-exam.org)

### Prometric

Telephone Number ..... 1-800-580-9648

Web site Address ..... [www.prometric.com](http://www.prometric.com)